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February 26, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

22859 U.S. PTO
10/786331

Re: U.S. Divisional Application of Serial No.: 09/708,514
 Application of Tsuyoshi KITAHARA
 INK-JET RECORDING HEAD AND METHOD OF MANUFACTURING THE
 SAME
Assignee: SEIKO EPSON CORPORATION
 Our Ref: Q80114

Dear Sir:

This is a request for a Divisional Application of pending prior Application No. 09/708,514 (Confirmation No. 1708) filed November 16, 2000 of Tsuyoshi KITAHARA entitled INK-JET RECORDING HEAD AND METHOD OF MANUFACTURING THE SAME.

This application is being filed under 37 C.F.R. § 1.53(b). Enclosed is a specification, including the claims and abstract, 22 sheets of drawings, and a copy of the Declaration as filed in the prior application.

The prior application is assigned to Group Art Unit 2861.

Priority is claimed from:

<u>Country</u>	<u>Application No</u>	<u>Filing Date</u>
Japan	1999-321328	November 11, 1999
Japan	1999-328458	November 18, 1999
Japan	2000-19135	January 27, 2000
Japan	2000-290507	September 25, 2000

The priority documents were filed in parent Application No. 09/708,514.

The Government filing fee is calculated as follows:

Total claims	17 - 20	=	_____	x	\$18.00	=	_____	\$0.00
Independent claims	3 - 3	=	_____	x	\$86.00	=	_____	\$0.00
Base Fee								\$770.00

TOTAL FILING FEE**\$770.00**



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A check for the statutory fee of \$770.00 is attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

The application is timely filed.

Respectfully submitted,

SUGHRUE MION, PLLC
Attorneys for Applicant

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